



**Rule and Interpretive/Policy Statement Review Checklist**  
(This form must be filled out electronically.)

This form is to be used when the current version of the rule(s) has/have not previously been reviewed. When reviewing an interpretive or policy statement, this document is to be used only if the review of the statement is not in conjunction with the review of a rule.

All responses should be **bolded**.

Document(s) Reviewed (include title):

**WAC 458-16-080 Improvements to single family dwellings - Definitions - Exemption - Limitation - Appeal rights**

Date last adopted/issued: **May 6, 2000**

Reviewer: **Kim M. Qually**

Date review completed: **October 30, 2002**

Briefly explain the subject matter of the document(s):

**WAC 458-16-080 describes the exemption authorized in RCW 84.36.400 for taxpayers who make improvements to their single family dwellings. It defines the terms used in conjunction with this exemption, sets forth examples of how the exemption is actually applied, and the taxpayers' rights to appeal the assessor's decision on the scope or denial of this exemption.**

**1. Public requests for review:**

YES	NO	
	<b>X</b>	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

**2. Need:**

YES	NO	
<b>X</b>		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	<b>X</b>	Is the information provided in the document so obsolete that it is of little value, warranting the repeal or revision of the document?
	<b>X</b>	Have the laws changed so that the document should be revised or repealed? (If the response is "yes" that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
<b>X</b>		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the



recommendation must be to repeal the document.)

Please explain.

**RCW 84.36.400 exempts any physical improvement made to a taxpayer's single family dwelling for 3 assessment years subsequent to the completion of the improvements to the extent that the improvement represents 30% or less of the assessed value of the original structure. Because the statute describes this exemption in broad conceptual terms only the rule was extensively rewritten and readopted in 2000 to explain how the exemption works; that is, how to apply for the exemption, how the exemption is calculated, when and where the exemption application is made, to provide some examples, and to explain the taxpayer's appeal rights.**

**3. Related interpretive/policy statements, court decisions, BTA decisions, and WTDs:**

Complete Subsection (a) only if reviewing a rule.

(a)

YES	NO	
	X	Are there any interpretive or policy statements that should be incorporated into this rule?
	X	Are there any interpretive or policy statements that should be cancelled because the information is currently included in this or another rule, or the information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
		Should this interpretive or policy statement be incorporated into a rule?
		Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) that affect the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is "yes" to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**Since the new rule was adopted, there haven't been any BTA, court cases, and AGO's dealing with this exemption.**



**4. Clarity and Effectiveness:**

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve?
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do administrative changes within the Department warrant repealing or revising this document?

Please explain.

**Nothing has changed since the recent adoption of this rule. It is written in the format now preferred by the Department.**

**5. Intent and Statutory Authority:**

YES	NO	
X		Does the Department have sufficient authority <b>to adopt</b> this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statute(s) that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed <b>to implement</b> ?) If “no,” identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	X	Is there a need to recommend legislative changes to the statute(s) being implemented by this document?

Please explain.

**RCW 84.36.400 specifically provides that the department shall promulgate such rules and regulations as are necessary and convenient to properly administer this exemption.**

**6. Coordination:** Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain.

**This exemption is administered by the county assessors. The rule was enacted to ensure some uniformity in the application of this exemption. Local government**



**was consulted during the 2000 rule making process so the chance of adopting duplicative and/or inconsistent rules is minimal.**

**7. Cost:** When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	<b>X</b>	Have the qualitative and quantitative benefits of the document been considered in relation to its costs?

Please explain.

**This is an interpretive rule that imposes no new or additional administrative burdens on business that are not imposed by the statute.**

**8. Fairness:** When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
<b>X</b>		Does the document result in equitable treatment of those required to comply with it?
	<b>X</b>	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	<b>X</b>	Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?

Please explain.

**This rule was only just recently revised and adopted with the intent that there be uniformity in the administration of this exemption in the various counties. It applies equally to all taxpayers who make physical improvements to their single family dwelling and who seek a reduction in the corresponding increase in assessed value.**

## **9. LISTING OF DOCUMENTS REVIEWED:**

Statute(s) Implemented: **RCW 84.36.400 Improvements to single family dwellings**

Interpretive and/or Policy Statements: **none**

Court Decisions: **none**

Board of Tax Appeals Decisions (BTAs): **none**

Appeal Division Decisions (WTDs): **none**



Attorney General Opinions (AGOs): **none**

Other Documents: **none**

**10. Review Recommendation:**

- \_\_\_\_\_ **Amend**
- \_\_\_\_\_ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X**   **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- \_\_\_\_\_ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of your recommendation. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, and court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, and court decisions).

**The version of WAC 458-16-080 adopted in 2000 contains up-to-date information about the exemption set forth in RCW 84.36.400. No questions or problems have been brought to DOR's attention since its adoption. Nor have there been any BTA or court cases that would cause us to revise the rule at this time.**

**11. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4